



**CALIFORNIA BOARD OF ACCOUNTANCY**

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# **Availability of Modified Text**

**Related to October 2006 Regulation Notice**

*December 11, 2006*

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**AVAILABILITY OF MODIFIED TEXT**

NOTICE IS HEREBY GIVEN that the California Board of Accountancy has proposed modifications to the text of Section 88.1 in Title 16 Cal.Code Reg. which was the subject of a regulatory hearing on December 1, 2006. A copy of the modified text is enclosed. Any person who wishes to comment on the proposed modifications may do so by submitting written comments on or before January 5, 2007, to the following:

Aronna Wong, Regulations Coordinator  
California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815  
E-Mail Address: [awong@cba.ca.gov](mailto:awong@cba.ca.gov)

DATED: December 7, 2006

A handwritten signature in black ink, reading 'Carol Sigmann'. The signature is fluid and cursive, with a long, sweeping underline.

Carol Sigmann, Executive Officer

## MODIFIED TEXT

Changes to the originally proposed language are shown in bold and double underline.

### 88.1. Provider Requirements.

#### (a) Live Presentation

In order to qualify as acceptable continuing education under Section 88(b) the provider of the live presentation program must:

- (1) Require attendance and retain for a period of six years a record of attendance that accurately assigns the appropriate number of contact hours for participants including those who arrive late or leave early.
- (2) Retain for a period of six years written educational goals and specific learning objectives, as well as a syllabus, which provides a general outline, instructional objectives, and a summary of topics for the course. A copy of the educational goals, learning objectives, and course syllabus shall be made available to the California Board of Accountancy upon request.
- (3) Issue a certificate of completion to each licensee upon satisfactory completion of the course and retain records of licensees receiving certificates of completion for a period of six years. The amount of credit reflected on the certificate of completion shall be calculated in accordance with Section 88.2(a).

#### (b) Group Internet-Based Program (Webcast)

In order to qualify as acceptable continuing education under Section 88(c), the provider of the Group Internet-Based Program (Webcast) must be in compliance with requirements below by July 1, 2007:

- (1) Require and monitor attendance throughout the program with log-in/log-out/password features and questions/surveys **relevant to the course**. At a minimum the program shall include three **such** questions/surveys during the first hour of instruction and four **such** questions/surveys each hour thereafter.
- (2) Have a live instructor while the program is being presented and a feature allowing participants to send questions/comments directly to the instructor and receive answers during the program.
- (3) Retain for a period of six years a record of attendance that accurately assigns the appropriate number of participation hours for participants.
- (4) Retain for a period of six years written educational goals and specific learning objectives, as well as a syllabus, which provides a general outline, instructional objectives, and a summary of topics for the course. A copy of the educational goals, learning objectives, and course syllabus shall be made available to the California Board of Accountancy upon request.
- (5) Issue a certificate of completion to each licensee upon satisfactory completion of the course. Satisfactory completion shall at a minimum require attending the whole course and responding to at least 80 percent of the questions/surveys described in Section 88.1(b)(1). Retain records of licensees receiving certificates of completion for a period of six years. The amount of credit shall be displayed

on the certificate of completion and shall be calculated in accordance with Section 88.2(b).

**(6) Have a written policy to address technology failures and make that policy available to the Board upon request.**

~~(b)~~(c) Self-Study

In order to qualify as acceptable continuing education under Section 88(c)~~(d)~~, the sponsor of the self-study course must:

(1) Retain for a period of six years written educational goals and specific learning objectives, as well as a syllabus, which provides a general outline, instructional objectives, and a summary of topics for the course. A copy of the educational goals, learning objectives, and course syllabus shall be made available to the California Board of Accountancy upon request.

(2) Issue a certificate of completion to each licensee upon satisfactory completion of the course and retain records of licensees receiving certificates of completion for a period of six years. The amount of credit shall be displayed on the certificate of completion and shall be calculated in accordance with Section 88.2~~(b)~~(c).

NOTE: Authority cited: Section 5027, Business and Professions Code, Reference: Sections 5026 and 5027, Business and Professions Code.